IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: Hiroshi ONO et al. Art Unit: 1793

Application Number: 10/560,228 Examiner: Micael A. Marchesechi

Filed: December 12, 2005 Confirmation Number: 2690

For: POLISHING FLUID FOR METAL, AND POLISHING METHOD

Attorney Docket Number: 053460

Customer Number: 38834

June 2, 2009

REVERSE REQUEST A REFUND

Mail Stop 16 Commissioner for Patents

P. O. Box 1450

Alexandria, VA 22313-1450

Sir:

As discussed with the USPTO official on April 15, 2009, the Request for Refund dated March 27, 2009 was improper. Please disregard the Request for Refund for the multiple dependent claims \$390.00 filed on March 27, 2009.

Respectfully submitted,

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LCW/af